

**SUMTER COUNTY BOARD OF COMMISSIONERS**  
**EXECUTIVE SUMMARY**

**SUBJECT:** Execution of the List of Errors, Insolvencies, Double Assessments, and Discounts prepared by the Tax Collector for the 2008 tax roll.

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**REQUESTED ACTION:** Staff recommends approval.

☐ Work Session (Report Only)

**DATE OF MEETING:** 9/8/2009

☒ Regular Meeting

☐ Special Meeting

**CONTRACT:** ☒ N/A

Vendor/Entity: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Termination Date: \_\_\_\_\_

Managing Division / Dept: \_\_\_\_\_

**BUDGET IMPACT:** \_\_\_\_\_

☐ Annual

**FUNDING SOURCE:** \_\_\_\_\_

☐ Capital

**EXPENDITURE ACCOUNT:** \_\_\_\_\_

☒ N/A

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**HISTORY/FACTS/ISSUES:**

Pursuant to Florida Statute, Chapter 197.492 the Tax Collector has submitted a report to the Board detailing the discounts, errors, double assessments, and insolvencies for which credit is to be given. The Board shall examine the report, make such investigations as may be necessary.

The report has been submitted and reviewed by county staff.

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INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, TOM SWAIN, Tax Collector of SUMTER County, Florida,

hereby certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year ~~19~~2008; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the ~~19~~2008 Assessment Roll in the following amounts:

Errors		\$	366,444.68
Insolvencies		\$	NONE
Double Assessments		\$	NONE
Discounts		\$	4,289,429.63
Federal Bankruptcies		\$	149,068.40
Others: (Specify)	DELINQUENT TAXES	\$	23,061.31
	HOMESTEAD LESS THAN \$100.	\$	9,311.71
	MINERAL RIGHTS	\$	51.65
Total	LITIGATION PENDING		27,684.03 \$ 4,865,051.41

Dated this the 18TH day of AUGUST ~~19~~2009



Tax Collector, SUMTER County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of SUMTER, Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. TOM SWAIN, Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors		\$	366,444.68	
Insolvencies		\$	NONE	
Double Assessments		\$	NONE	
Discounts		\$	4,289,429.63	
Federal Bankruptcies		\$	149,068.40	
Others: (Specify)	DELINQUENT TAXES	\$	23,061.31	
	HOMESTEAD LESS THAN \$100.	\$	9,311.71	
	MINERAL RIGHTS.	\$	51.65	
Total	LITIGATION PENDING		27,684.03	\$ 4,865,051.41

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_.

ATTEST:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member